



of **Endia**

EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

No. 127] NEW DELHI, SATURDAY, JUNE 5, 1954

MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATION

New Delhi, the 4th June 1954

INCOME-TAX

S.R.O. 1861.— $I_{\rm B}$ exercise of the powers conferred by sub-section (1) of section 46 A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government hereby directs that the following further amendments shall be made in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. S.R.O. 961, dated the 25th May 1953, namely:—

In the said notification after item 7(b), the following item shall be added at the end, namely:—

- "8(a) all persons proceeding on pilgrimage by sea to the Hejaz, on or before the 31st December 1954, provided that they travel on pilgrim ships with return tickets, hold pilgrim passes, and are not in possession of passports."
- "(b) all persons proceeding on pilgrimage by sea to IRAN AND IRAQ, on or before the 31st December 1954, provided that they travel with return tickets, hold pilgrim passes, and are not in possession of passports"

PYARELAL, Jt. Secy

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